

Balance Sheet
Governmental Funds
December 31, 2007

	General	Roads	Capital Facilities Plan
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 3,606,510	\$ 4,529,758	\$ -
Deposit with Fiscal Agent	903,739	-	-
Investments	12,439,398	6,047,074	5,048,440
Taxes Receivable	412,816	350,116	
Accounts Receivable	19,482	122,266	-
Interest Receivable	442,767		50,260
Due from Other Funds	208,266	102,573	964
Interfund Loan Receivable	34,500		
Due from Other Governmental Units	1,303,431	2,091,042	97,856
Prepayments	1,793	769	
Notes/Contracts Receivable	-	581,649	
Total Assets	\$ 19,372,702	\$ 13,825,247	\$ 5,197,520
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 493,475	\$ 510,682	\$ 3,574
Retainage Payable	13,548		-
Due to Other Funds	566,179	256,492	3,959
Interfund Loans payable			-
Due to Other Governmental Units	21,496	65,887	-
Accrued Employee Benefits	1,260,783	503,224	-
Revenue Collected in Advance	24,137	-	-
Custodial Accounts	908,801	173	-
Long-Term Liabilities:			
Deferred Revenue	412,816	931,766	-
Total Liabilities	3,701,235	2,268,224	7,533
Fund Balance			
Fund Balances:			
Reserved for Prepaid Items	1,793	769	-
Unreserved, reported in:			
General Fund	14,169,674	-	-
Special Revenue Funds		11,556,254	-
Debt Service Funds			-
Capital Project Funds			5,189,987
Designated for Other Purposes	1,500,000		-
Total Equity & Other Credits	15,671,467	11,557,023	5,189,987
Total Liabilities and Fund Balance	\$ 19,372,702	\$ 13,825,247	\$ 5,197,520

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2007

	Other Governmental Funds	Total Governmental Funds
Assets		
Current Assets:		
Cash & Cash Equivalents	\$ 2,773,959	\$ 10,910,227
Deposit with Fiscal Agent	-	903,739
Investments	9,382,706	32,917,618
Taxes Receivable	55,813	818,745
Accounts Receivable	76,498	218,246
Interest Receivable	30,356	523,383
Due from Other Funds	454,939	766,742
Interfund Loan Receivable	-	34,500
Due from Other Governmental Units	1,098,258	4,590,587
Prepayments	3,324	5,886
Notes/Contracts Receivable	-	581,649
Total Assets	\$ 13,875,853	\$ 52,271,322
Liabilities and Fund Balance		
Current Liabilities:		
Accounts/Vouchers Payable	\$ 691,494	\$ 1,699,225
Retainage Payable	-	13,548
Due to Other Funds	176,794	1,003,424
Interfund Loans payable	30,000	30,000
Due to Other Governmental Units	160,329	247,712
Accrued Employee Benefits	421,263	2,185,270
Revenue Collected in Advance	68,697	92,834
Custodial Accounts	28,776	937,750
Long-Term Liabilities:		
Deferred Revenue	55,813	1,400,395
Total Liabilities	1,633,166	7,610,158
Fund Balance		
Fund Balances:		
Reserved for Prepaid Items	3,324	5,886
Unreserved, reported in:		
General Fund	-	14,169,674
Special Revenue Funds	10,751,067	22,307,321
Debt Service Funds	12,261	12,261
Capital Project Funds	1,476,035	6,666,022
Designated for Other Purposes	-	1,500,000
Total Equity & Other Credits	12,242,687	44,661,164
Total Liabilities and Fund Balance	\$ 13,875,853	\$ 52,271,322

See Accompanying Notes to Financial Statements